

EXHIBIT A



Monteiro Benefit Fund • (646) 473-9100 | Paragon Fund • (646) 473-8665
Greater New York Benefit Fund • (212) 541-9150 | Paragon Fund • (646) 473-8666
Home Care Employees Benefit and Pension Funds • (646) 473-9200
Home Health Aide Benefit Fund • (646) 473-7470

EB828793718US

330 WEST 42ND STREET NEW YORK, NY 10036-6977 WWW.1199NBF.ORG

via: EXPRESS MAIL

January 3, 2008

Ms. Helen Seiger
Administrator
Kingsbridge Rehabilitation & Care Center (8993)
3400-26 Cannon Place
Bronx, NY 10463

Dear Ms. Seiger:

As you know, the Trustees of Greater New York Funds conduct regular routine audits of the payroll reporting of each contributing employer to determine whether each employer is making the proper level of contributions. Such audits are conducted pursuant to collective bargaining agreements with Greater New York and/or the Trustees' authority under ERISA and under the Trust Agreements under which the Funds are administered.

The Fund Payroll Auditor, Stanley Moskowitz, will be at your office at the above address on **Thursday, February 7, 2008 at 10:00 a.m.** The audit will cover the period January 1, 2004 to date. Please contact Mr. Stanley Moskowitz at 917-846-8890 if you have a bonafide rejection to the appointment date.

The records to be examined include all payroll sheets, employee individual earning record cards, State and Federal wage and unemployment reports, W2's, ledgers, vouchers, slotting schedules, and other appropriate items concerning payroll.

Very truly yours,

Anthony Petrella
Controller
Finance Department

AP/mc
Cc: Stanley Moskowitz

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